

**Special Magistrate Services for Valuation of Real Estate Regarding the Value Adjustment Board****1. SCOPE OF SERVICES**

- 1.1. Provide Special Magistrate services for the Lake County Value Adjustment Board (VAB) as provided for in Section 194.035(1), Florida Statutes and in accordance with Chapter 12D-9, Florida Administrative Code.
  - 1.1.1. The Special Magistrate shall conduct hearing and make recommendation to the VAB on issues involving real estate. The Board may act upon those recommendation without further hearing.
  - 1.1.2. The Special Magistrate shall complete the assigned hearings and provide written recommendations to the VAB within ten (10) business days of the hearing.
  - 1.1.3. The Special Magistrate shall provide recommendation to the VAB Clerk within ten (10) business days after the conclusion of the hearing.
  - 1.1.4. In the event the Special Magistrate does not provide the recommendation to the VAB Clerk within ten (10) business days of the hearing, the VAB and/or the VAB Clerk may impose a penalty of \$100 for each day a written recommendation is late. In the event the service does not conform to the specifications, the County reserves the right to terminate the contract and will not be responsible to pay for any such services.
  - 1.1.5. No Special Magistrate shall be permitted to represent a person before the Board in any tax year during which he or she has served that Board as a special magistrate.

**2. QUALIFICATIONS**

- 2.1. The Special Magistrate shall be a state certified real estate appraiser with at least five (5) years' experience in the valuation of real property.
- 2.2. The Special Magistrate is not required to be a resident of Lake County.
- 2.3. The Special Magistrate may not be an elected or appointed official or an employee of the County. Employees and elected or appointed officials of a taxing jurisdiction or of the State may not serve as a Special Magistrate.
- 2.4. The Special Magistrate(s) must have received training provided by the Department of Revenue.

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